

District. As a teacher, coach, principal, and ultimately superintendent, Bob Buchanan has done it all in his 25 years in Sikeston. Moreover, he's been a positive influence on so many kids and touched many of their families over the past 31 years of dedication to education.

Bob's long and winding road in education started in January 1966 when he first was hired as a social studies instructor in Harrisburg, AR. He then moved across the border to his home State to teach social studies in Bernie, MO—his original hometown—and just down the road in Charleston, MO, before planting new and, as we know today, deep roots in Sikeston in 1972.

Bob Buchanan is a leader by example. His community service record is exemplary. For instance, Bob is a member of Sikeston's chamber of commerce quality of life committee. He's also on the physicians medical organization board, Missouri Delta medical center board, Sikeston area development council board, and in the mid-eighties, he served as chairman of the board of adjustment.

Bob also knows that you must keep learning in life so that you're prepared for the next challenge or hurdle. His personal achievements in his academic pursuits are impressive. After graduating from Bernie High School in 1961, Bob graduated from Arkansas State University with a bachelor of science in education. He earned his master in education administration from Southeast Missouri State University in my hometown of Cape Girardeau in 1971. He graduated with honors 10 years later in 1981 with a specialist in education administration from Southeast Missouri State. Then, in 1987, he earned his doctor of philosophy from the Department of Educational Leadership at Southern Illinois University in Carbondale. Remember, most of these scholastic achievements came about in his spare time because Bob's full-time job was educating our children and helping to provide them a better, brighter future.

Although this will be the last school year for Bob as superintendent of Sikeston schools, I'm sure folks will still find him going to every Bulldog game he and his wife Glenda can attend. Most importantly, I hope that the enthusiastic spirit and drive for excellence that Dr. Buchanan brings to the classrooms under his charge lives on for future generations. Bob Buchanan will be missed, but I truly believe his legacy will live on.

ESTATE AND GIFT TAXES

HON. RON PACKARD

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 16, 1997

Mr. PACKARD. Mr. Speaker, I worry about how our current tax structure will affect America's families and small businesses. I hear from constituents every day who fret that their cherished family home or small business they built from the ground up will end up liquidated because our current estate and gift tax laws make it impossible for families to hold onto their loved one's legacy.

No American should have to stay up late at night worrying about how the tax system will hurt them. The estate and gift tax seems especially cruel when you consider it strips peo-

ple of the very thing a life well lived provides—the opportunity to endow our children with the fruits of our labor. For all of the suffering estate taxes cause loved ones, the tax accounts for only a small fraction of the Federal Government's revenue—about 1 percent or \$15 billion.

Most people mistakenly assume that the estate and gift tax socks it only to the rich. Nothing is further from the truth. In fact, this tax hits small businesses the hardest. More than 70 percent of small businesses never make it into the hands of the next generation, and more than 80 percent never make it to the third generation. The effect on the economy is immeasurable. How many jobs have been lost because a family had to shut down a thriving business just to pay the taxes?

Mr. Speaker, I recently cosponsored the Family Heritage Preservation Act, introduced by Congressman CHRIS COX, Republican from Newport Beach. This legislation would repeal Federal estate and gift taxes. President Clinton's own White House Conference on Small Business has cited estate tax repeal as one of his No. 1 objectives. I will work to repeal the Federal estate and gift taxes in order to ensure for the future of our children and grandchildren.

THE IRS

HON. LEE H. HAMILTON

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 16, 1997

Mr. HAMILTON. Mr. Speaker, I would like to insert my Washington Report for Wednesday, April 16, 1997, into the CONGRESSIONAL RECORD:

THE IRS: OVERHAUL OVERDUE

More than 200 million individuals and companies recently sent their tax returns to the Internal Revenue Service. This yearly ritual—and the frustration that surrounds it—makes the IRS the most vilified agency in the federal government. Of course, tax collectors have been criticized since biblical times. No one expects the IRS to be popular, and fair-minded people understand the difficulty of collecting taxes. But American taxpayers have a right to expect fairness and efficiency from their tax collectors.

The IRS is widely recognized to be inefficient. In the previous fiscal year, 74% of all telephone calls to the IRS got a busy signal. The IRS still enters paper returns manually into computers, with a 20% error rate. Because its computers are out of date, the IRS focuses on processing instead of fraud. It is no wonder, then, that millions of suspect returns go unexamined. When it does investigate, the IRS is not always held accountable for investigations that are unfair or overly intrusive. I am most troubled by allegations that some IRS employees "snoop" through tax-payer records without authorization. Any employee who does so should be fired immediately. The IRS is long overdue for a massive management overhaul.

FORMIDABLE TASK

In 1996 the IRS collected \$1.5 trillion from more than 200 million individual and corporate taxpayers. The IRS computer system is the largest in the world, and it is difficult to find highly-skilled computer experts who will work for government salaries. Today the IRS collects about \$150 billion a year less than what the law requires. Strengthening

enforcement, however, can sometimes require more intrusive measures that would be rejected by taxpayers and Congress. It is difficult to strike a proper balance.

These challenges are not new, and Congress has pushed the IRS to modernize for years. A few years ago, Congress created a Taxpayer Advocate and authorized a computer modernization project. Unfortunately, the IRS spent \$4 billion to create 12 computer systems that can't even talk to each other. This failed effort is an outrageous symbol of the mismanagement that has pervaded the agency.

SIGNS OF PROGRESS

The IRS is beginning to make some improvements. About 70% of individuals taxpayers use the one-page "EZ" tax form, and other forms have been simplified. The IRS takes 45 million toll-free calls per year. Taxpayers still complain that they cannot get a real person to speak to them on the telephone, but when they do, they now get the correct answer 91% of the time, up from 63% in 1989. The IRS is also beginning to move to automated returns. The new telephone filing service is used by 17 million people; 15 million use computer filing. Taxpayers who file automatically get their refunds in an average of 16 days, compared with 38 days for paper. Moreover, the error rate on automated returns is just 1/40th of the paper rate. The popular IRS internet site (www.irs.ustreas.gov) provides tax forms and answers to frequently asked questions. I commend these steps, but they still fall short of the efficiency and fairness taxpayers deserve.

MAJOR REFORMS

The last major reform of the IRS took place in 1952, when the agency was riddled with political appointees and was widely corrupt. Today's task is more of a management challenge.

Last year, Congress established the National Commission on Restructuring the IRS to issue a report by July 1. This commission has set six objectives: (1) The taxpayer deserves superior, courteous service; (2) the IRS management structure needs to be revamped; (3) the IRS workforce should be the highest quality; (4) the agency needs state-of-the-art technology; (5) the IRS must balance its books; and (6) the tax code should not be so complex or change so often.

I think there are several specific steps we should take.

Independent Board: The IRS should have an independent board of directors. This board would set goals and hold the IRS accountable for reaching them. A similar board was recently set up for IRS computers, and it boosted private contracting from 40% to 64%. This trend should continue.

Experienced Commissioner: Top leaders of the IRS should have management experience. In the past, Commissioners have been tax lawyers, but we should ensure that top managers know how to manage a large organization.

Reduce Complication: Congress should be forced to consider the complexity of all proposed changes before they are enacted. Many proposed tax measures sound attractive, but they only add to the growing complexity of the tax code. It is easier for Congress to support tax credits for education, investment, and other worthy goals than it is to simplify the tax code.

Crackdown on Fraud: The IRS must reduce fraud. The IRS has made many attempts to strengthen tax compliance and collection, but more needs to be done. A more efficient processing system will free up resources to strengthen enforcement. The IRS should improve its enforcement while protecting taxpayer privacy.

Electronic Filing: The IRS should develop a plan to make it convenient for virtually all taxpayers to file electronically. We should not be spending taxpayer dollars on antiquated processing.

Restructuring: The IRS should be realigned by types of taxpayers: individuals, small businesses, large corporations, and excise taxes. Now, the IRS is separated into collection, processing, service, and auditing—divisions that don't work well together.

Amnesty: Taxpayers should not be liable for IRS mistakes. When the IRS gives taxpayers bad advice, they should not be penalized for following it.

CONCLUSION

The IRS is facing serious management problems and needs a comprehensive overhaul. Taxpayers have a right to demand more from the IRS. Talk of eliminating the IRS is largely political: as long as the federal government requires revenue, we need a way to collect it. But the IRS should be fair and efficient, and Congress must move forward on major IRS reform.

HONORING DR. MINA BISSELL

HON. RONALD V. DELLUMS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 16, 1997

Mr. DELLUMS. Mr. Speaker, I rise to honor Dr. Mina Bissell of Berkeley, CA, who will be honored this month by the Department of Energy. On April 18, 1997, Dr. Bissell will receive the Ernest Orlando Lawrence Award for her pioneering contributions to our understanding of the extracellular matrix and microenvironment in differentiation, programmed cell death, and cancer.

Dr. Bissell's outstanding dedication as the director of the Lawrence Berkeley National Laboratory's Life Sciences Division has resulted in tremendous scientific discoveries. Among these was identifying the extracellular matrix, a network of proteins that surrounds and supports breast cancer cells as a crucial regulator of normal and malignant breast cancer cells.

Dr. Bissell was born in Iran, where she was the top high school graduate in the country and received a scholarship to study abroad. She came to the United States and studied chemistry at Bryn Mawr College, before transferring to Radcliffe College.

After earning her Ph.D. in microbiology and molecular genetics at Harvard University, she came to the University of California at Berkeley to conduct post-doctoral research. Since joining the Berkeley Lab in 1972, Dr. Bissell has worked tirelessly to increase our knowledge of cancer in the hope of someday finding a cure.

Dr. Bissell's tremendous success is largely due to the unorthodox approach she used in her research. Rather than searching for new cancerous genes, as most cancer researchers were doing, she focused on studying the changes cells go through as they develop, aiming to precisely define normal cell behavior.

This research led to many important conclusions about malignant cells that were considered heretical at the time but have since been shown to be correct. Today, thanks to Dr. Bissell's persistence and initiative, it is widely accepted that the extracellular matrix plays an

important role in the spread of cancer and other abnormalities.

A driven researcher, Dr. Bissell motivates her collaborators and students with her passion for science. These traits have made her an effective leader as well as an accomplished scientist. Through her decades of dedication, Dr. Bissell has earned the respect and admiration of the cancer-research community.

Mr. Speaker, I ask my colleagues to rise with me today in honoring the invaluable achievements of Dr. Mina Bissell and in wishing her continued success in her research.

IN RECOGNITION OF AUDIO CRAFT CO., INC.

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 16, 1997

Mr. KUCINICH. Mr. Speaker, I rise to honor the achievement of Audio Craft Co., Inc., a specialty retailer of home entertainment and mobile electronics which recently was a finalist for the National Torch Award for Marketplace Ethics from the Better Business Bureau.

Audio Craft Co., Inc. employs 75 people in Cleveland, OH. The company was established in 1954 and has set a standard for customer service ever since. Audio Craft regularly exceeds its customer's expectations through rigorous training its staff and by standing behind its guarantees. Audio Craft offers a 30-day, no questions asked return policy. It empowers its employees to make decisions regarding repair and replacement. Audio Craft has an excellent repair shop. Audio Craft's advertising is factual and well designed.

For the past 12 years, Audio Craft has been the recipient of the coveted Audio/Video Best Retailer Award and the Better Business Bureau of Cleveland, OH honored the company with a top place award for customer commitment in 1995.

Audio Craft is actively involved in the support of the Northeast Ohio Alzheimer's Association through the Albums for Alzheimer's Program, which was created by Audio Craft and has grown to become a national and international program.

To become a finalist for the Torch Award, a company must have demonstrated a commitment to ethical practices in the marketplace; high standards of behavior toward customers, employees, suppliers, shareholders, and their communities; truthfulness and accuracy of advertising and sales practices; and training and communications programs designed to assist employees in carrying out established ethics policies.

AMERICAN FAMILIES DESERVE TAX RELIEF

HON. GEORGE P. RADANOVICH

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 16, 1997

Mr. RADANOVICH. Mr. Speaker, Americans should keep more of their own money. They should keep more so that they can invest in their children's future, or purchase a home, or start a small business.

Yesterday, the Tax Foundation—as it has done for the past 25 years—announced that the average American will have to work 128 days for the Federal Government before he or she can begin to work for themselves and their families; 128 days, Mr. Speaker. That means that they still have 3½ weeks to go before May 9—the day they stop working for the Government.

A lot of folks talk about the different ways to achieve tax reform or tax simplification—many of which I support. But it seems to me that the best thing for the American people is to just give it back. Instead of new programs and new bureaucracies, give back to the American people some of their hard earned dollars.

This is not a new idea at all. John Kennedy did it in 1962, and so did Ronald Reagan in 1981. It is not a difficult concept. When you give back to the American people what already belongs to them, they reward the economy by investing and spending more.

This is easy, Mr. Speaker. American families deserve tax relief. Support House Resolution 109.

TRIBUTE TO DAVID E. ORTMAN FOR 21 YEARS OF SERVICE ON BEHALF OF THE ENVIRONMENT

HON. JIM McDERMOTT

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 16, 1997

Mr. McDERMOTT. Mr. Speaker, I rise today to congratulate and pay tribute to one of my constituents, David E. Ortman, who stepped down in February as director of the Northwest Office of Friends of the Earth to become director of the Seattle-based Wise Use Movement. On this first day of Earth Week, it is most appropriate to recognize his career dedicated to the protection, restoration, and rational use of our planet's natural ecosystems and precious resources.

Mr. Ortman began working for Friends of the Earth in 1975 through the Mennonite Voluntary Service program. His endeavors for Friends of the Earth encompassed a broad array of environmental and humanitarian issues. During the late 1970's, he worked with the Alaska Coalition in urging Congress to designate Federal land in Alaska as national parks and wildlife refuges. He participated in the United Nations Habitat Conference in Vancouver B.C., as well as the United Nations Special Session on Disarmament in New York.

In the 1980's David's work on wetlands and coastal issues culminated in the establishment of the Grays Harbor National Wildlife Refuge in southwestern Washington.

In the 1990's, David organized the Seattle Citizen Host Committee for the 1993 Asia Pacific Economic Cooperation conference, working with labor unions, environmental organizations, and human rights groups to develop and publicize new approaches to international trade policy.

Mr. Ortman has testified before congressional committees many times during the past 21 years addressing such diverse matters as trade, forest habitat, wetland and coastal ecosystems protection, oil spill prevention, and the Panama Sea Level Canal. He authored a number of position papers for Coastal Zone Management conferences, served on the Department of the Interior's Outer Continental